



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

**48 Stillwater County
0861 Absarokee Elem**

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Sara Kerr

Phone #: (406) 328-4583

(Signature)

(Date)

Chair, Board of Trustees: Diana Scollard

(Signature)

(Date)

County Superintendent: Judy Martin

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY09 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

**48 Stillwater County
0861 Absarokee Elem**

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
149	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0480861140900	84.367
169	Title IV, Part A, Safe & Drug-Free	FEDERAL	0480861160900	84.186A
229	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A040550	84.358A
309	State OTO Capital Invest & Deferred Maintenance	STATE	STATE	state
319	Title I, Part A, Improving Basic Programs	FEDERAL	0480861310900	84.010A
329	Jobs for Montana Graduates	STATE	STATE	State
339	Support District Data Systems	STATE	STATE	
349	State OTO FullTime Kindergarten Startup	STATE	STATE	state
369	Services for Significant Needs Students	STATE	48-0861-76-09-P2	State
649	State OTO Weatherization & Deferred Maintenance	STATE	STATE	state
659	State OTO Indian Education for All	STATE	STATE	state
779	Resource Transfers Dist/Coops	LOCAL		Local



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	139,297.53	42,014.80	164,794.74	9,409.31
02	Taxes Receivable - Real and Personal (120-149)	15,159.47	1,287.81	1,318.44	
03	Taxes Receivable - Protested (150-159)	1,110.73	60.41	72.84	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		8,480.50		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	155,567.73	51,843.52	166,186.02	9,409.31
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	16,270.20	1,348.22	1,391.28	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	16,270.20	1,348.22	1,391.28	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	4,908.71			
48	Fund Balance for Budget (961-970)	134,388.82	50,495.30	164,794.74	9,409.31
52	TOTAL FUND BALANCE/EQUITY	139,297.53	50,495.30	164,794.74	9,409.31
53	TOTAL LIABILITIES AND FUND BALANCE	155,567.73	51,843.52	166,186.02	9,409.31



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	25,322.15	66,256.41	103,541.06	34,717.29
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	25,322.15	66,256.41	103,541.06	34,717.29
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			4,463.30	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			4,440.90	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			8,904.20	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	25,322.15	66,256.41	94,636.86	34,717.29
52	TOTAL FUND BALANCE/EQUITY	25,322.15	66,256.41	94,636.86	34,717.29
53	TOTAL LIABILITIES AND FUND BALANCE	25,322.15	66,256.41	103,541.06	34,717.29



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				1,027.07
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				1,027.07
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				1,027.07
52	TOTAL FUND BALANCE/EQUITY				1,027.07
53	TOTAL LIABILITIES AND FUND BALANCE				1,027.07



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	194,611.71	1,965.21		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	194,611.71	1,965.21		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	194,611.71	1,965.21		
52	TOTAL FUND BALANCE/EQUITY	194,611.71	1,965.21		
53	TOTAL LIABILITIES AND FUND BALANCE	194,611.71	1,965.21		



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	14,678.05	7,086.63		4,007.37
02	Taxes Receivable - Real and Personal (120-149)				483.85
03	Taxes Receivable - Protested (150-159)				38.85
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	14,678.05	7,086.63		4,530.07
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				522.70
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				522.70
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	14,678.05	7,086.63		4,007.37
52	TOTAL FUND BALANCE/EQUITY	14,678.05	7,086.63		4,007.37
53	TOTAL LIABILITIES AND FUND BALANCE	14,678.05	7,086.63		4,530.07



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,327.23			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	12,327.23			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	12,327.23			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	12,327.23			
53	TOTAL LIABILITIES AND FUND BALANCE	12,327.23			



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service (76)	Miscellaneous Internal Service Fund (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	32,611.56	55,223.37		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	32,611.56	55,223.37		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	32,611.56	55,223.37		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	32,611.56	55,223.37		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	32,611.56	55,223.37		



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	453,074.14	505,597.72
1190 Penalties and Interest on Taxes	1,216.60	778.60
1510 Interest Earnings	11,756.32	6,031.60
1900 Other Revenue from Local Sources	150.09	53.93
3110 Direct State Aid	503,602.63	491,818.19
3111 Quality Educator	59,077.52	57,457.30
3112 At Risk Student	2,386.11	2,491.82
3113 Indian Education For All	4,304.40	4,059.60
3115 State Spec Ed Allowable Cost Pymt to Districts	36,523.41	34,524.70
3120 State Guaranteed Tax Base Aid	51,112.71	45,672.90
3444 State School Block Grant	118,118.31	119,016.01
3460 Montana Oil and Gas Tax	0.00	467.25

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,241,322.24	1,267,969.62
--	--------------	--------------

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	706,898.54	652,201.39
2XX Personal Services - Employee Benefits	62,367.25	101,781.83
3XX Purchased Professional and Technical Services	975.00	169.00
6XX Supplies and Materials	13,665.45	31,995.91
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	33,177.83	34,667.23
2XX Personal Services - Employee Benefits	2,952.28	3,931.60
222X Educational Media Services		
6XX Supplies and Materials	1,948.27	2,951.27
23XX Support Services - General Administration		
1XX Personal Services - Salaries	42,579.31	31,289.00
2XX Personal Services - Employee Benefits	4,428.38	4,767.55
3XX Purchased Professional and Technical Services	8,926.88	4,827.00
5XX Other Purchased Services	587.38	654.20
6XX Supplies and Materials	8,748.48	9,352.90
810 Dues and Fees	6,757.93	6,612.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	87,041.53	49,081.81
2XX Personal Services - Employee Benefits	7,694.62	7,453.03
5XX Other Purchased Services	2,191.29	2,550.98
25XX Support Services - Business		
1XX Personal Services - Salaries	19,076.20	19,648.20



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2008 Value	2009 Value
	1XX Regular Education Programs - Elementary/Secondary				
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	1,954.12	3,113.99
			5XX Other Purchased Services	12,296.50	11,672.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	60,357.46	63,827.68
			2XX Personal Services - Employee Benefits	5,890.46	10,615.74
			3XX Purchased Professional and Technical Services	14,908.10	14,894.84
			4XX Purchased Property Services	18,355.48	48,442.68
			6XX Supplies and Materials	12,651.86	13,383.69
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	65,335.94	68,889.36
			2XX Personal Services - Employee Benefits	11,035.39	9,657.61
			6XX Supplies and Materials	0.00	467.79
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Coopera	3,228.67	3,009.28
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	2,143.35	1,960.40
			5XX Other Purchased Services	750.52	235.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,534.68	2,010.68
			5XX Other Purchased Services	508.35	498.00
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	17,075.68	17,578.68
			6XX Supplies and Materials	512.39	67.50
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	23,582.46	26,443.56
			2XX Personal Services - Employee Benefits	1,804.18	3,365.06
			8XX Other Expenditures	0.00	250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,263,942.21</u>	<u>1,264,318.44</u>



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						130,737.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,267,969.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,264,318.44	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	4,908.71	Less Last Year	0.00	(4b)		4,908.71	
						4,908.71	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						139,297.53	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	6,045.74	46,028.53
1190 Penalties and Interest on Taxes	28.40	35.68
1510 Interest Earnings	629.68	96.81
1900 Other Revenue from Local Sources	0.00	3.02
2220 County On-Schedule Trans Reimb	24,938.58	21,088.48
3210 State On-Schedule Trans Reimb	20,983.06	25,740.68
3444 State School Block Grant	1,361.19	1,371.54
3460 Montana Oil and Gas Tax	0.00	44.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	53,986.65	94,409.55

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	7,554.83	8,571.04
27XX Student Transportation Services		
1XX Personal Services - Salaries	20,530.33	29,908.33
2XX Personal Services - Employee Benefits	4,045.05	6,643.79
3XX Purchased Professional and Technical Services	522.85	857.25
4XX Purchased Property Services	4,348.54	7,832.98
5XX Other Purchased Services	3,300.00	3,666.59
6XX Supplies and Materials	15,624.69	10,296.41
8XX Other Expenditures	112.50	112.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	56,038.79	67,888.89



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance	23,974.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	94,409.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	67,888.89	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b) 0.00		
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	50,495.30	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	31,767.68	46,535.09
1190 Penalties and Interest on Taxes	68.45	54.49
1510 Interest Earnings	7,032.47	3,003.46
1900 Other Revenue from Local Sources	0.00	0.65
3460 Montana Oil and Gas Tax	0.00	39.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	38,868.60	49,633.10

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	82,942.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	82,942.50	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	115,161.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	49,633.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	164,794.74	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	129.10	51.68
1621 Lunch Sales	42,729.53	45,578.61
3220 State Food Services Match	96.95	193.84
4550 Federal Child Nutrition	17,812.26	24,149.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	60,767.84	69,974.05

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
910 Food Services		
31XX Food Services		
3XX Purchased Professional and Technical Services	0.00	173.34
6XX Supplies and Materials	62,037.54	62,912.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	62,037.54	63,085.82

Schedule Of Changes Worksheet

Beginning Fund Balance	2,521.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	69,974.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	63,085.82	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,409.31	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	1,310.60	572.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,310.60</u>	<u>572.73</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		24,749.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		572.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
			(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
			(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		25,322.15	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	4,626.86	717.05
2240 County Retirement Distribution	127,221.38	190,994.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	131,848.24	191,711.78

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	113,820.78	112,878.11
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	4,682.18	4,908.16
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,173.01	4,694.82
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	13,081.56	6,907.16
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,792.71	2,876.39
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	7,219.84	7,675.47
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,063.86	4,627.07
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	10,392.33	10,180.09
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	55.20	75.26
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	275.02	253.71
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	203.51	192.98
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,900.97	1,993.68
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	2,839.03	3,035.84



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	21,052.63	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	187,552.63	160,298.74

Schedule Of Changes Worksheet

Beginning Fund Balance	34,843.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	191,711.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	160,298.74	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	66,256.41	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2009 Value
149 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	6,704.10
169 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,221.00
229 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	20,487.49
6100 Material Prior Period Revenue Adjustments	5,625.00
229 Subtotal	26,112.49
319 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	19,130.31
329 Jobs for Montana Graduates	
3290 State - Other State Grants	1,500.00
339 Support District Data Systems	
3680 K-12 Education Data Systems	639.02
369 Services for Significant Needs Students	
3610 Services for Significant Needs Students	1,400.39
659 State OTO Indian Education for All	
3650 OTO Indian Education for All	1,939.59
779 Resource Transfers Dist/Coops	
5700 Resources Transferred from Other School Districts or Cooperatives	9,668.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	68,315.86

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2009 Value
149 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	4,235.80
5XX Other Purchased Services	2,468.30
149 Subtotal	6,704.10
169 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
5XX Other Purchased Services	1,221.00
229 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2009 Value
659 Subtotal	2,059.19
779 Resource Transfers Dist/Coops	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	5,464.95
2XX Personal Services - Employee Benefits	1,029.22
6XX Supplies and Materials	3,174.79
779 Subtotal	9,668.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	108,383.68

Schedule Of Changes Worksheet

Beginning Fund Balance	134,704.68 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	68,315.86 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	108,383.68 (3)
Increase/Decrease of Reserve for Inventories	
This Year 0.00 Less Last Year 0.00 (4a) 0.00	
Increase/Decrease of Reserve for Encumbrances	
This Year 0.00 Less Last Year 0.00 (4b) 0.00	
	0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	94,636.86 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
149 Title II, Part A, Teacher/Principal Train/Recruit	6,704.10	6,704.10	0.00
169 Title IV, Part A, Safe & Drug-Free	1,221.00	1,221.00	0.00
229 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	26,112.49	26,112.49	0.00
309 State OTO Capital Invest & Deferred Maintenance	0.00	6,254.03	-6,254.03
319 Title I, Part A, Improving Basic Programs	19,130.31	19,130.31	0.00
329 Jobs for Montana Graduates	1,500.00	532.62	967.38
339 Support District Data Systems	639.02	224.85	414.17
349 State OTO FullTime Kindergarten Startup	0.00	3,355.74	-3,355.74



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
369 Services for Significant Needs Students	1,400.39	1,400.39	0.00
649 State OTO Weatherization & Deferred Maintenance	0.00	31,720.00	-31,720.00
659 State OTO Indian Education for All	1,939.59	2,059.19	-119.60
779 Resource Transfers Dist/Coops	9,668.96	9,668.96	0.00
Total	68,315.86	108,383.68	-40,067.82



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	0.00	6,882.26
1190 Penalties and Interest on Taxes	0.00	3.42
1510 Interest Earnings	1,563.20	725.24
1900 Other Revenue from Local Sources	0.00	0.57
3460 Montana Oil and Gas Tax	0.00	6.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,563.20	7,618.33

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	704.00	960.00
6XX Supplies and Materials	0.00	961.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	704.00	1,921.89

Schedule Of Changes Worksheet

Beginning Fund Balance	29,020.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,618.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,921.89	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	34,717.29	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	111.85	29.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	111.85	29.94

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	0.00	1,024.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,024.88

Schedule Of Changes Worksheet

Beginning Fund Balance	2,022.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	29.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,024.88	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,027.07	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 24 - Metal Mines Tax Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	19,118.42	5,697.43
2114 County Metal Mines License Taxes	66,189.31	37,736.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	85,307.73	43,433.67

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	52,072.00	6,847.73
5XX Other Purchased Services	900.00	0.00
6XX Supplies and Materials	16,126.53	7,211.13
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	2,447.26	262.03
222X Educational Media Services		
6XX Supplies and Materials	615.29	0.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,670.87	314.44
3XX Purchased Professional and Technical Services	2,208.75	0.00
5XX Other Purchased Services	377.74	0.00
6XX Supplies and Materials	6,362.99	4,776.44
8XX Other Expenditures	905.00	675.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	6,254.09	489.12
5XX Other Purchased Services	549.86	709.07
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,495.56	209.62
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,758.56	716.22
3XX Purchased Professional and Technical Services	11,285.94	8,534.00
4XX Purchased Property Services	137,435.00	13,490.21
6XX Supplies and Materials	1,706.36	3,846.63
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	18,295.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	916.05	646.34
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
6XX Supplies and Materials	840.45	1,750.28



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 24 - Metal Mines Tax Reserve Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	1,495.56	227.09
6XX Supplies and Materials	7,419.78	7,141.10
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	6,553.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	259,843.64	82,695.30

Schedule Of Changes Worksheet

Beginning Fund Balance	233,873.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43,433.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	82,695.30	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	194,611.71	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 25 - State Mining Impact Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	100.69	45.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	100.69	45.53

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,919.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	45.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,965.21	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	928.57	357.37
3281 State Technology Aid	1,210.33	2,506.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,138.90	2,863.89

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	5,323.89	0.00
23XX Support Services - General Administration		
6XX Supplies and Materials	0.00	950.00
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	684.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,323.89	1,634.50

Schedule Of Changes Worksheet

Beginning Fund Balance	13,448.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,863.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,634.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,678.05	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	808.22	129.29
3445 State Combined Fund School Block Grant	2,077.76	2,093.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,885.98	2,222.84

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	12,599.30	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12,599.30	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	4,863.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,222.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,086.63	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	16,511.90	15,973.29
1190 Penalties and Interest on Taxes	42.56	26.97
1510 Interest Earnings	40.69	30.51
1900 Other Revenue from Local Sources	0.00	3.06
3460 Montana Oil and Gas Tax	0.00	14.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,595.15	16,048.43

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	15,000.00	15,000.00
850 Interest on Debt	1,616.25	540.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	16,616.25	15,540.00

Schedule Of Changes Worksheet

Beginning Fund Balance	3,498.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,048.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,540.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,007.37	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	531.49	271.79
1910 Rentals	5,251.00	4,650.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,782.49	4,921.79

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	1,096.85
4XX Purchased Property Services	2,514.87	2,952.10
6XX Supplies and Materials	11.81	25.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,526.68	4,073.95

Schedule Of Changes Worksheet

Beginning Fund Balance	11,479.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,921.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,073.95	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	12,327.23	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Detail Expenditure

Fund	Account	Description	2008 Value	2009 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	52,463.69	55,665.72
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	727,270.89	696,288.52
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	9,406.36	2,623.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	37,722.11	47,467.08
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	27,360.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	27,360.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,119.04
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	39,399.14
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	82,670.38
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

The Deferred Revenue (680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2011 Maximum Budget: 100%



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	68,889.36	0.00	0.00	0.00	
280	1XXX	2XX	9,657.61	646.34	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	467.79	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	3,009.28	0.00	0.00	0.00	
Totals			82,024.04	646.34	0.00	0.00	82,670.38

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY09.



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	500.00	0.00	0.00	0.00	500.00
Buildings	1,316,405.00	0.00	0.00	0.00	1,316,405.00
Machinery and Equipment	268,055.00	0.00	30,983.00	10,866.00	288,172.00
Totals at Historical Cost	1,584,960.00	0.00	30,983.00	10,866.00	1,605,077.00
Less Accumulated Depreciation For:					
Building Accum	479,346.00	0.00	22,606.00	0.00	501,952.00
Machinery and Equipment Accum	184,351.00	0.00	23,013.00	0.00	207,364.00
Total Accumulated Depreciation	663,697.00	0.00	45,619.00	0.00	709,316.00
Governmental Activities, Capital Assets, net	921,263.00	0.00	-14,636.00	10,866.00	895,761.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2009	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	17,390.00	0.00	0.00
General Administration (23XX)	1,749.00	0.00	0.00
School Administration (24XX)	534.00	0.00	0.00
Financial Administration (25XX)	534.00	0.00	0.00
Operations and Maintenance (26XX)	1,935.00	0.00	0.00
Transportation (27XX)	18,729.00	0.00	0.00
Food Service (31XX)	2,123.00	0.00	0.00
Extracurricular (34XX, 35XX)	2,625.00	0.00	0.00
Total Depreciation for FY2009	45,619.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2008-09

Submit ID: 0861-44419388

48 Stillwater County
0861 Absarokee Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2008)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2009) [a + b - c - d]	Current Portion Due FY2010	Long-Term Portion Due FY2011-
Governmental Activities*							
Bonds							
11/01/1988	15,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00
Compensated Absences	68,940.48	8,059.59	0.00	0.00	77,000.07	0.00	77,000.07
Total Governmental Activity	83,940.48	8,059.59	15,000.00	0.00	77,000.07	0.00	77,000.07
Long-Term Liabilities							

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.